§ 1136. Final judgment. 1. Generally. The court shall have full power to determine and enforce in all respects the priorities, rights, claims and demands of the several parties to the proceeding, as the same exist according to law, including the priorities, rights, claims and demands of the respondents as between themselves. The court shall further determine upon proof and shall make findings upon such proof whether there has been due compliance by the tax district with the provisions of this article.

2. When an answer has been interposed. (a) When an answer has been interposed by a party other than a tax district as to any parcel of real property included in the petition described in section eleven hundred twenty-three of this chapter and the court determines that the answer is meritorious, the court shall dismiss the petition of foreclosure, with or without prejudice, as to the affected parcel or parcels, unless an agreement is executed pursuant to subdivision two of section eleven hundred fifty of this article. If the court determines that the answer is not meritorious, the court shall make a final judgment awarding to such tax district the possession of the affected parcel or parcels in the same manner as provided by subdivision three of this section.

(b) When an answer has been interposed by another tax district as to any parcel and the court shall determine that such other tax district has an interest in such parcel, then and in that event the tax districts having an interest in such parcel may by agreement between themselves pursuant to subdivision one of section eleven hundred fifty of this article provide (i) for a conveyance without sale of any such parcel to one of such tax districts free and clear of any right, title or interest in or lien upon such parcel or such other tax district or districts or (ii) for a conveyance without sale of any such parcel to one of such tax districts subject to any right, title or interest in or lien upon such parcel of such other tax district or districts. In either of such events, the court shall in its judgment expressly dispense with the sale and direct the making and execution of a conveyance by the enforcing officer in accordance with such agreement. In the absence of such an agreement, the court shall make a final judgment directing the sale of such parcel.

(c) Any sale directed by the court pursuant to this subdivision shall

be at public auction by the enforcing officer. Public notice thereof shall be given once a week for at least three successive weeks in a newspaper published in the tax district, if any, or if none, in a newspaper published in the county in which such tax district is situated. The enforcing officer shall receive no additional fee or compensation for such service. The description of the parcel offered for sale in such notice shall be that contained in the petition with such other description, if any, as the court may direct.

(d) In directing any conveyance pursuant to this subdivision, the judgment shall direct the enforcing officer of the tax district to prepare and execute a deed conveying title to the parcel or parcels of real property concerned. Such title shall be full and complete in the absence of an agreement between tax districts as herein provided that it shall be subject to the tax liens of one or more tax districts. Upon the execution of such deed, the grantee shall be seized of an estate in fee simple absolute in such parcel unless the conveyance is expressly made subject to tax liens of a tax district as herein provided, and all persons, including the state, infants, incompetents, absentees and non-residents, who may have had any right, title, interest, claim, lien or equity of redemption in or upon such parcel, shall be barred and forever foreclosed of all such right, title, interest, claim, lien or equity of redemption. Nothing contained herein shall be construed to preclude any such person from filing a claim pursuant to section eleven hundred thirty-five or title six of this article for a share of any surplus that may be attributable to the sale of such parcel.

3. When no answer has been interposed. (a) The court shall make a final judgment awarding to such tax district the possession of any parcel of real property described in the petition of foreclosure not redeemed as provided in this title and as to which no answer is interposed as provided herein. In addition thereto such judgment shall contain a direction to the enforcing officer of the tax district to prepare, execute and cause to be recorded a deed conveying to such tax district full and complete title to such parcel.

(b) Alternatively, at the request of the enforcing officer, the court may make a final judgment authorizing the enforcing officer to prepare, execute and cause to be recorded a deed conveying full and complete

title to such parcel directly to a party other than the tax district, without the tax district taking title thereto.

(c) Upon the execution of such deed, the tax district, or the grantee as the case may be, shall be seized of an estate in fee simple absolute in such parcel and all persons, including the state, infants, incompetents, absentees and non-residents who may have had any right, title, interest, claim, lien or equity of redemption in or upon such parcel shall be barred and forever foreclosed of all such right, title, interest, claim, lien or equity of redemption. Nothing contained herein shall be construed to preclude any such person from filing a claim pursuant to section eleven hundred thirty-five or title six of this article for a share of any surplus that may be attributable to the sale of such parcel.

4. (a) Notwithstanding any other provision of law to the contrary, when a parcel is subject to a judgment of foreclosure issued pursuant to this section but has not yet been conveyed to a third party, the tax district may, at its discretion, convey title to the parcel back to the former owner or owners, or to the successor or successors in interest if any, upon payment of the taxes, penalties, interest and other lawful charges owed to the tax district, subject to the provisions of paragraph (b) of this subdivision.

(b) If immediately prior to the issuance of the judgment of foreclosure, any other person had any right, title, interest, claim, lien or equity of redemption in or upon such parcel, the deed conveying the parcel back to the former owner or owners, or to their successor or successors in interest, shall state that the conveyance shall become subject to the right, title, interest, claim, lien or equity of redemption of any other person that had been extinguished by the judgment of foreclosure, once such right, title, interest, claim, lien or equity of redemption has been reinstated nunc pro tunc pursuant to the provisions of this paragraph. Upon the execution of such deed, the tax district shall cause a copy thereof to be filed with the court, which shall direct the reinstatement of any such right, title, interest, claim, lien or equity of redemption in such parcel nunc pro tunc.